## **HOUSE BILL 2531**

By Calfee

AN ACT to amend Tennessee Code Annotated, Title 7; Title 9; Title 13 and Title 67, Chapter 6, relative to sales and use tax.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-407(a), is amended by deleting the following language:

filed no later than thirty (30) days after the last day of the sales period covered by the report

and substituting instead the following:

filed no later than forty-five (45) days after the last day of the sales period covered by the report

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.